



## Wine Distributors/Wineries Tax Return

### Return and Instructions

- Line 2: Please enter your Department of Revenue account ID in the format indicated.
- Line 3: Please enter your license number assigned by the Department of Revenue in the format indicated.
- Line 4: This report is due the 15th day of the following month. All records, inventories, invoices, sales records, and delivery records must be kept for inspection by the Department of Revenue.
- Line 5: Check this box if you are filing an amended return.
- Line 6: If you are no longer in business, enter your final day of business here.
- Line 7: If your mailing address has changed, check the box and provide your new address here.
- Line 8: Distributors and wholesalers: enter taxable wine liters sold to licensed retailers. Wineries: enter taxable wine liters sold to retailers and consumers (this includes samples sold).
- Line 9: Enter tax on the taxable wine liters sold to retailers and consumers. This is calculated by multiplying line 8 X the tax rate of 0.27.
- Line 10: Enter the taxable wine liters sold to liquor store agencies.
- Line 11: Enter tax on the taxable wine liters sold to liquor store agencies. This is calculated by multiplying line 10 X the tax rate of 0.28.
- Line 12: Enter the taxable hard cider liters sold to retailers and consumers.
- Line 13: Enter tax on the taxable hard cider liters sold to retailers. This is calculated by multiplying line 12 X the tax rate of \$ 0.037.
- Line 14: Enter the total tax due sum of sum of lines 9, 11 and 13.
- Line 15: If payment is delinquent you are subject to penalty of 1.5% per month, not to exceed 18% of the tax due, for tax periods beginning on or before December 31, 2006. For tax periods beginning after December 31, 2006, the late payment penalty continues to accrue at 1.2% a month, but cannot exceed 12% of the tax due. In addition, a late filing penalty of \$50 or the amount of tax due, whichever is less, also applies if a return is filed late. Enter amount of penalty on line 13.
- Line 16: If payment is delinquent you are subject to interest of 12% per year, calculated daily, from the original due date of this report until paid. Enter amount of interest due on line 14.
- Line 17: Enter total due (sum of lines 14, 15 and 16).
- Make check payable to the Department of Revenue.
  - Mail this return and payment to: Department of Revenue, PO Box 1712, Helena, MT 59624-1712
  - Questions? Call toll free (866) 859-2254 (in Helena, 444-6900).

----- Cut on this line -----

Montana Department of Revenue Wine Distributors/Wineries Tax Return (WIT)		Space above is for department use only	
1. FEIN	2. Account ID ____ - ____ - ____ - ____ - ____ - ____ - WIT		
3. License No. ____ - ____ - ____ - ____ - ____ - ____ - ____ - ____		8. Taxable wine liters sold to retailers and consumers.	
4. Month Ending: Due:	5. If this is an amended return, check here <input type="checkbox"/>	9. Tax on wine liters sold to retailers and consumers (line 8 X \$0.27). \$	
6. If you are no longer in business and want your account cancelled, enter the final date here _____		10. Taxable wine liters sold to liquor store agencies.	
7. If your mailing address has changed, please check this box <input type="checkbox"/> , and print new address below: _____ _____ _____		11. Tax on wine liters sold to liquor store agencies (line 10 X \$0.28). \$	
Signature _____		12. Taxable hard cider liters sold to retailers and consumers.	
Title _____		13. Tax on hard cider liters (line 12 X \$0.037) sold to retailers and consumers. \$	
Phone _____	Date _____	14. Total tax due. Add lines 9, 11 and 13. \$	
Name _____		15. Penalty. \$	
Address _____		16. Interest. \$	
Address _____		17. Total amount due. Add lines 14, 15 and 16. \$	
City, State, Zip _____			



## Wine Distributors/Wineries Tax Return (WIT)

### Payment Instructions

Attention: Montana Department of Revenue Cashier

Complete the payment voucher below to ensure proper credit of your payment. If you are paying taxes for multiple periods, submit a separate check or money order and a separate voucher for each period. On the memo line of your check, please note your FEIN or account ID and the reporting period for which the payment applies.

Boxes 1 and 2 – Print an “X” in one box only for the type of payment you are remitting:

Check box 1, if your payment is for an original return for any period.

Check box 2, if your payment is for an amended return.

Box 3 – Enter the reporting period for which this payment applies.

Box 4 – Enter your federal employer identification number (FEIN).

Box 5 – Enter the amount you are remitting. (This amount should be the same amount as reported on line 16 of your return).

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip Code \_\_\_\_\_

Phone \_\_\_\_\_

#### Mail this form with your payment and return (if applicable) to:

Department of Revenue

PO Box 1712

Helena, MT 59624-1712

Questions? Call toll free (866) 859-2254 (in Helena, 444-6900).

Make check or money order payable to the Department of Revenue.

## Wine Distributors/Wineries Tax Return Payment Form

☐ 1. Original return

☐ 2. Amended return

3. Period ending 

month	day	year
/	/	

4. Federal employer identification number (FEIN)

5. Amount paid